

بسمه تعالی

دانشگاه تربیت مدرس

طرح درس تحقیقات تجربی در حسابداری

اهداف درس:

۱. آشنایی با حسابداری پایداری و بررسی روندهای جدید در این زمینه
۲. آشنایی با داده های بزرگ و کاربرد آن در رشته حسابداری
۳. آشنایی با بلاکچین و کاربرد آن در رشته حسابداری
۴. آشنایی با تئوری های زیربنایی استفاده شده در طراحی استانداردهای بین المللی در حسابداری
۵. آشنایی با کاربردهای حسابرسی مستمر و امکان سنجی استقرار آن
۶. آشنایی با مبانی نظری حسابداری ارزش منصفانه

فهرست موضوعی جلسات درس:

شماره موضوع	عنوان موضوع	مقاله ها	تاریخ
موضوع اول	Sustainability	1- Non-Financial Reporting as a New Trend in Sustainability Accounting	
		2- Current Trends within Social and Environmental Accounting Research: A Literature Review	
موضوع دوم	Big Data	3- Accounting, Accountability, Social Media and Big Data: Revolution or Hype?	
		4- Relevance of Big data to Forensic Accounting Practice and Education	
موضوع سوم	Blockchain	5- Blockchain: The Introduction and Its Application in Financial Accounting	
		6- Toward Blockchain-Based Accounting and Assurance	
موضوع چهارم	IFRS	7- Institutional Theory and IFRS: an Agenda for Future Research	

	8- The Association between Internal Audit Department Characteristics and IFRS Compliance		
	9- Innovation and Practice of Continuous Auditing	Continuous Auditing	موضوع پنجم
	10- Auditing with Smart Contracts		
	11- The History of the Fair Value Term and its Measurements	Fair Value Accounting	موضوع ششم
	12- Fair value and the Conceptual Framework		
	13- Maximizing the Contribution of JDM-style Experiments in	Recommendations for Research in Accounting	موضوع هفتم
	14- Important Issues in Statistical Testing and Recommended Improvements in Accounting Research		

ارزشیابی درس:

پنجاه درصد نمره پایان ترم به مشارکت کلاسی و آرایه مقاله در یکی از سرفصل های طرح درس اختصاص دارد.

پنجاه درصد نمره پایان ترم به نمره کتبی آزمون پایان ترم دانشجو اختصاص دارد.

منابع به ترتیب مقالات:

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